3. Companies like the Viramgám Vepár Uttejak Ginning Company, Limited, whose declared object is that of ginning and pressing cotton, should be placed under "Mills and Presses" instead of under "Trading Companies." (G. I., F. & C., No. 314S., dated 30th November 1886; *vide* G. R. No. 8679, dated 9th December 1886.)

II.—DUTIES AND APPOINTMENTS OF THE REGISTRAR AND ASSISTANT REGISTRAR OF JOINT-STOCK COMPANIES.

1. Under the provisions of Section 190* of the Indian Companies' Act, 1866, His Excellency the Governor in Council is pleased to make the following regulations with respect to the duties to be performed by the Registrar and Assistant Registrar of Joint Stock Companies in the Bombay Presidency.

1*st*. The Registrar of Joint Stock Companies shall in his discretion institute such enquiries and investigations at the offices of registered Companies or otherwise as shall be necessary to obtain information or evidence respecting defaults made by such Companies in complying with any of the provisions of the Indian Companies' Act, 1866.

2*nd*. In the absence of the Registrar from Bombay, any act directed in the aforesaid Act to be done to or by the Registrar of Joint Stock Companies shall be done to or by the Assistant Registrar of Joint Stock Companies.

3*rd*. The Registrar of Joint Stock Companies may, at any time, at his discretion, direct the Assistant Registrar of Joint Stock Companies to perform any act directed to be done by the Registrar of Joint Stock Companies under the aforesaid Act. (G. N., dated 21st November 1866; *vide* G. R. No. 4303 of the same date.)

2. It is the duty of the Registrar of Joint Stock Companies to prosecute for defaults on the part of Companies and individuals in furnishing to him certain returns, documents and notices which the law requires them to furnish, but in any such case he should act in communication with the Government Solicitor. (G. R., J. D., No. 1375, dated 27th April 1866.)

3. The Sub-Registrars of the places named in the margin have been appointed, under Section 190,* clause 1 of Act X of 1866, *ex-officio* Assistant Registrars of Joint Stock Companies to prosecute defaulting Companies doing business within their jurisdiction. (G. N., dated 4th July 1877; *vide* G. R. No. 2739, dated 28th April 1877.)

Ahmedabad and Daskroi, Broach, Surat and Chorási, Godhra, Poona, Dhárwár and Karáchi.

III.—ESTABLISHMENT.

1. The appointment of clerk to the Registrar of Joint Stock Companies should be made by the Registrar with the approval of the Inspector General of

* *Vide* Sections 2 and 220 of the Indian Companies' Act, 1882.

Registration and Stamps, who should have the power to remove the clerk from his post if he considers it necessary to do so in the interests of the public service. (G. R. No. 5437, dated 30th July 1886.)

IV.—REGISTRATION OF PROVIDENT SOCIETIES OR BENEFIT CLUBS.

If such an Association as what would be called in England a Provident Society or Benefit Club is to be registered under the Indian Companies' Act, it must be in the ordinary way, and not by license under Section 26, which only applies to Associations not for profit; and benefit to the subscribers on death is profit, not charity. (Adv. Gen. No. 117, dated 3rd December 1889; *vide* G. R. No. 9702, dated 23rd idem.)

V.—PROSECUTIONS.

If an offence committed by a Company under the Indian Companies' Act is one which must be said to have been committed in Bombay, whether the Company's registered office is there or not, the prosecution of the Company must take place in Bombay. If the offence is committed at some place in the mofussil, the prosecution must take place there and should be conducted by the Government Pleader at that place, if there is one, or, failing him, by any other pleader under the instructions of the Registrar of Joint Stock Companies. In a case of the latter description the evidence of commission of the offence to be dealt with must, if necessary, be despatched from Bombay, in order to be produced before the mofussil Magistrate. (Memo. from Solicitor to Government No. 1558, dated 30th November 1868; *vide* G. R. No. 4574, dated 4th December 1868.)

II.—PA'RSI MARRIAGE AND DIVORCE ACT, 1865.

The Registrar General should exercise superintendence over the Registrars of Pársi marriages.

A marriage certificate sent by a priest to a Registrar in conformity with Section 6 of Act XV of 1865 should be copied into a book, which should be called the Register of Pársi Marriages, and the original certificate should be preserved in the office and filed in a paste-book. (G. R. No. 3387, dated 5th September 1868.)

III.—INDIAN REGISTRATION ACT, 1877.

I.—APPLICATION OF THE ACT.

1. Acts like the Indian Registration Act, III of 1877, which in terms extend to the whole of British India necessarily apply to the Scheduled districts as well as to the Regulation districts, and no notification under the Scheduled Districts Act XIV of 1874 is necessary to give them operation in those districts. (L. R. No. 1329, dated 3rd December 1877; *vide* G. R. No. 7299, dated 8th idem.)